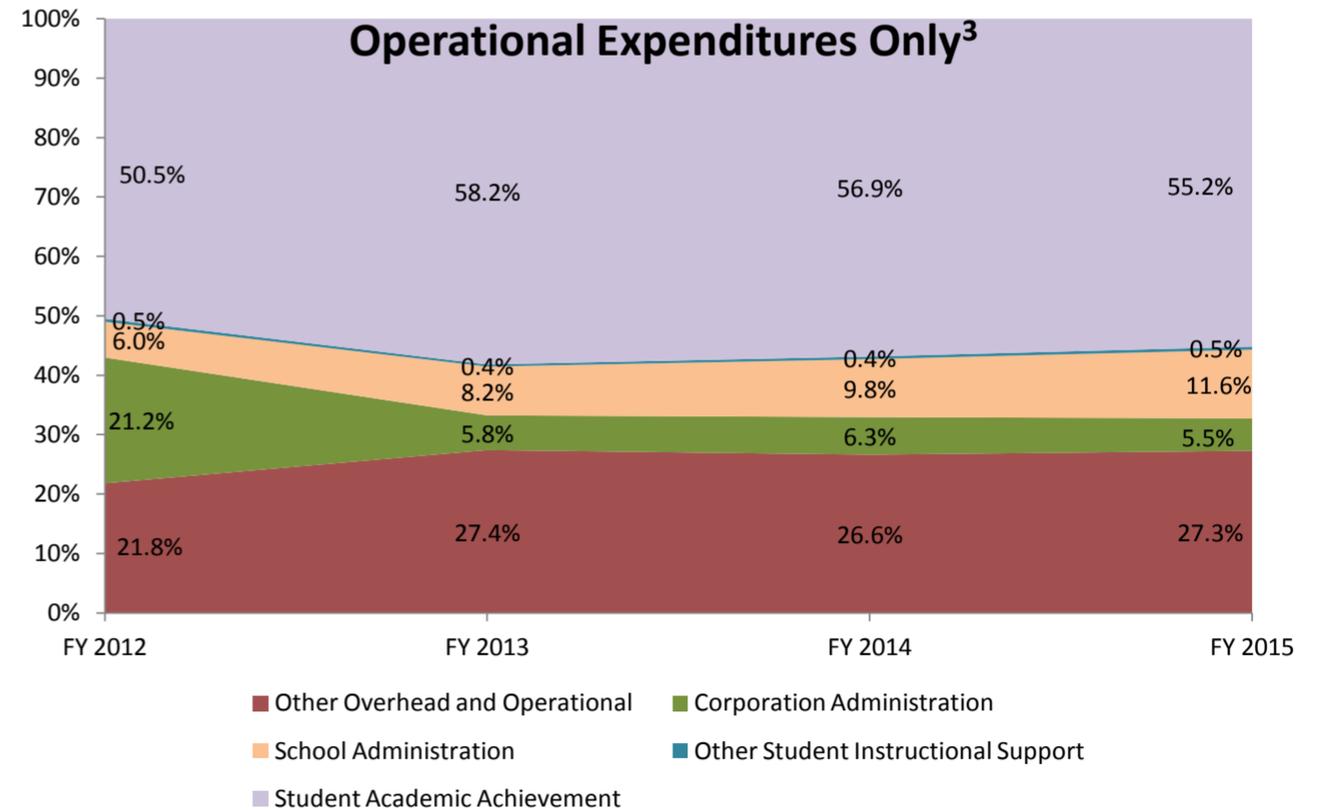
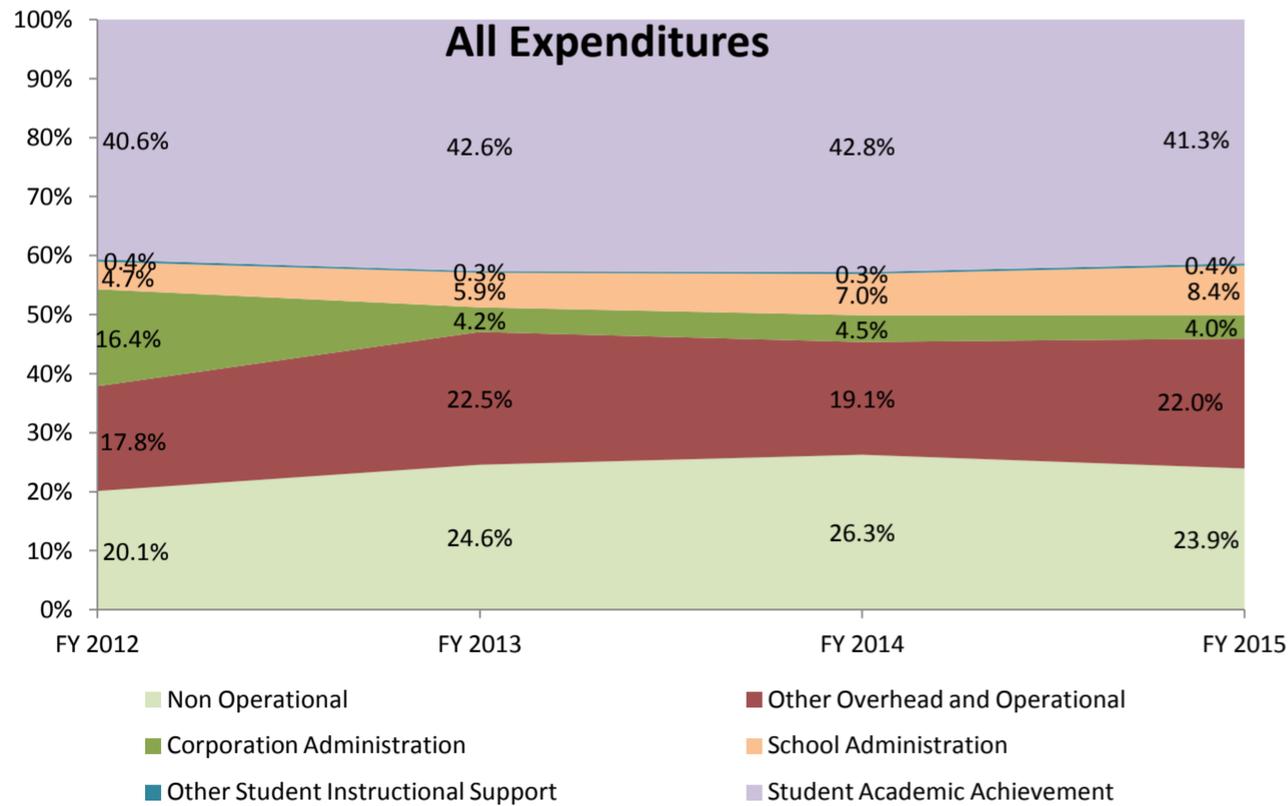


School Corporation Expenditures by Account
Biannual Financial Report Data
Flat Rock-Hawcreek School Corp (370)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,116,239	58.1%	\$4,777,982	49.2%	\$4,187,015	40.6%	\$4,213,959	42.6%	\$4,222,901	42.8%	\$3,978,719	41.3%
Student Instructional Support	\$596,423	6.8%	\$611,560	6.3%	\$521,500	5.1%	\$604,723	6.1%	\$720,944	7.3%	\$843,697	8.8%
Total	\$5,712,662	64.8%	\$5,389,542	55.5%	\$4,708,515	45.7%	\$4,818,682	48.8%	\$4,943,845	50.1%	\$4,822,416	50.1%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,880,414	21.3%	\$2,981,524	30.7%	\$3,521,633	34.2%	\$2,635,948	26.7%	\$2,331,494	23.6%	\$2,502,585	26.0%
Non Operational	\$1,216,374	13.8%	\$1,332,755	13.7%	\$2,073,112	20.1%	\$2,427,541	24.6%	\$2,591,338	26.3%	\$2,305,181	23.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,096,788	35.2%	\$4,314,279	44.5%	\$5,594,744	54.3%	\$5,063,490	51.2%	\$4,922,832	49.9%	\$4,807,766	49.9%

Grand Total	\$8,809,449	\$9,703,821	\$10,303,259	\$9,882,172	\$9,866,677	\$9,630,182
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Flat Rock-Hawcreek School Corp (370)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11100 Regular Programs Elementary	\$1,566,791	\$1,792,923	\$1,833,768	\$1,774,122	13.2%	-1.0%	-3.3%		
11300 Regular Programs High School	\$1,689,157	\$1,887,407	\$1,585,297	\$1,626,801	-3.7%	-13.8%	2.6%		
11355 Regular Programs High School - Acad. Honors High Ability Students	\$0	\$0	\$12,500	\$0	NA	NA	NA		
11410 Regular Programs Vocational Education - Agriculture A	\$68,403	\$79,103	\$43,715	\$45,131	-34.0%	-42.9%	3.2%		
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$28,844	\$40,957	\$61,371	\$61,652	113.7%	50.5%	0.5%		
12230 Special Programs Mental Disabilities - Severe Mental Disabilities	\$0	\$5,510	\$0	\$0	NA	NA	NA		
12810 Special Programs Special Education Preschool	\$15,623	\$30,034	\$0	\$0	NA	NA	NA		
12900 Special Programs Other Special Programs	\$216	\$0	\$0	\$0	NA	NA	NA		
16100 Remediation Remediation Testing	\$6,504	\$7,221	\$7,639	\$8,329	28.1%	15.3%	9.0%		
16200 Remediation Preventive Remediation	\$37,194	\$21,529	\$11,345	\$10,153	-72.7%	-52.8%	-10.5%		
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$135,840	\$145,990	\$116,025	\$98,868	-27.2%	-32.3%	-14.8%		
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$445,689	\$576,819	\$131,827	\$93,880	-78.9%	-83.7%	-28.8%		
22110 Instruction Imp. of Instruction - Service Area Direction	\$6,058	\$9,449	\$1,458	\$2,007	-66.9%	-78.8%	37.7%		
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$18,162	\$10,031	\$25,938	\$18,609	2.5%	85.5%	-28.3%		
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$27,967	\$24,695	\$39,305	\$9,815	-64.9%	-60.3%	-75.0%		
22220 Instruction Library/Media Services - School Library	\$35,299	\$46,828	\$20,174	\$34,747	-1.6%	-25.8%	72.2%		
22230 Instruction Library/Media Services - Audiovisual	\$1,620	\$590	\$2,373	\$1,058	-34.7%	79.2%	-55.4%		
22240 Instruction Library/Media Services - Educational Television	\$170	\$64	\$0	\$0	NA	NA	NA		
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$199,087	\$117,938	NA	NA	-40.8%		
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$1,520	\$0	\$0	NA	NA	NA		
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$93,163	\$78,735	\$118,132	\$66,106	-29.0%	-16.0%	-44.0%		
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$4,970	\$18,576	\$12,947	\$9,505	91.2%	-48.8%	-26.6%		
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$195,242	\$0	\$0	\$0	NA	NA	NA		
Student Academic Achievement Total									
	\$4,376,912	\$4,777,982	\$4,222,901	\$3,978,719	-9.1%	-16.7%	-5.8%		
Student Instructional Support									
21220 Students Guidance Services - Counseling Services	\$6,433	\$31,296	\$644	\$725	-88.7%	-97.7%	12.7%		
21320 Students Health Services - Medical Services	\$0	\$0	\$80	\$1,155	NA	NA	1343.6%		
21340 Students Health Services - Nurse Services	\$32,182	\$10,929	\$28,945	\$31,651	-1.7%	189.6%	9.3%		
21390 Students Health Services - Other Health Services	\$2,515	\$1,593	\$992	\$1,676	-33.3%	5.2%	69.0%		
24100 School Administration Office of The Principal	\$456,302	\$567,741	\$690,284	\$808,490	77.2%	42.4%	17.1%		
Student Instructional Support Total									
	\$497,432	\$611,560	\$720,944	\$843,697	69.6%	38.0%	17.0%		
Overhead and Operational									
23110 General Administration Board of Education - Service Area Direction	\$26,862	\$26,264	\$23,546	\$36,978	37.7%	40.8%	57.0%		
23150 General Administration Board of Education - Legal Services	\$8,200	\$19,460	\$9,551	\$3,120	-62.0%	-84.0%	-67.3%		
23160 General Administration Board of Education - Promotion Expenses	\$3,222	\$1,025	\$781	\$3,500	8.6%	241.4%	348.3%		
23190 General Administration Board of Education - Other Governing Body Services	\$3,767	\$4,738	\$25,128	\$2,311	-38.7%	-51.2%	-90.8%		
23210 General Administration Executive Administration - Office of The Superintendent	\$160,783	(\$276,816)	\$184,348	\$167,807	4.4%	NA	-9.0%		
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$0	\$0	\$17,779	\$22	NA	NA	-99.9%		
23290 General Administration Executive Administration - Other Executive Admin. Services	\$11,469	\$12,815	\$20,424	\$9,752	-15.0%	-23.9%	-52.3%		
25110 Central Services Fiscal Services - Office of The Business Manager	\$73,227	\$55,617	\$129,719	\$125,780	71.8%	126.2%	-3.0%		
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$8,303	\$4,964	\$8,700	\$2,066	-75.1%	-58.4%	-76.3%		
25196 Central Services Fiscal Services - Other - Cash Change	\$0	\$400	\$200	\$200	NA	-50.0%	0.0%		
25300 Central Services Printing, Pub., and Duplicating Services	\$2,140	\$8,373	\$1,088	\$1,590	-25.7%	-81.0%	46.1%		
25730 Central Services Personnel Services - Personnel Services	\$0	\$1,378,511	\$25,262	\$28,343	NA	-97.9%	12.2%		
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$14,752	\$0	\$0	\$0	NA	NA	NA		
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$644,170	\$684,344	\$736,641	\$742,033	15.2%	8.4%	0.7%		
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$0	\$0	\$5,557	\$3,959	NA	NA	-28.8%		
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$75,196	\$81,714	\$214,629	\$224,040	197.9%	174.2%	4.4%		
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,448	\$0	\$0	\$0	NA	NA	NA		
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$0	\$259	\$0	\$0	NA	NA	NA		

School Corporation Expenditures by Account
Biannual Financial Report Data
Flat Rock-Hawcreek School Corp (370)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26600 Oper. & Maint. of Plant Serv. Security Services	\$0	\$0	\$1,402	\$11,550	NA	NA	723.8%
26700 Oper. & Maint. of Plant Serv. Insurance	\$110,019	\$81,164	\$99,100	\$96,222	-12.5%	18.6%	-2.9%
27010 Student Transportation Service Area Direction	\$0	\$18,997	\$19,176	\$19,122	NA	0.7%	-0.3%
27100 Student Transportation Vehicle Operation	\$1,647	\$88,050	\$215,859	\$211,306	12729.6%	140.0%	-2.1%
27200 Student Transportation Monitoring Services	(\$1,048)	\$1,970	\$5,549	\$41,651	NA	2014.2%	650.5%
27300 Student Transportation Vehicle Servicing and Maintenance	(\$2,084)	\$55,726	\$82,882	\$82,099	NA	47.3%	-0.9%
27400 Student Transportation Purchase of School Buses	\$35,175	(\$21,581)	\$0	\$184,816	425.4%	NA	NA
27500 Student Transportation Insurance on Buses	\$0	\$0	\$0	\$357	NA	NA	NA
27700 Student Transportation Contracted Transportation Services	\$126,785	\$255,025	\$17,614	\$0	NA	NA	NA
27900 Student Transportation Other Student Transportation Services	\$0	\$30,304	\$0	\$0	NA	NA	NA
27910 Student Transportation Bus Driver Training	\$0	\$100	\$705	\$0	NA	NA	NA
31100 Food Services Operations Service Area Direction	\$17,138	\$18,931	\$23,968	\$22,938	33.8%	21.2%	-4.3%
31200 Food Services Operations Food Preparation and Dispensing	\$153,824	\$168,125	\$182,538	\$158,717	3.2%	-5.6%	-13.1%
31400 Food Services Operations Food Purchases	\$255,197	\$238,070	\$229,809	\$251,439	-1.5%	5.6%	9.4%
31900 Food Services Operations Other Food Services	\$36,684	\$44,976	\$49,538	\$70,868	93.2%	57.6%	43.1%
Overhead and Operational Total	\$1,766,876	\$2,981,524	\$2,331,494	\$2,502,585	41.6%	-16.1%	7.3%
Non Operational							
33400 Category not Specified Athletic Coaches	\$0	\$30	\$0	\$0	NA	NA	NA
33990 Other Community Services Other	\$0	\$0	\$0	\$40	NA	NA	NA
43000 Category not Specified Professional Services	\$20	\$0	\$31,210	\$0	NA	NA	NA
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$64,282	\$64,305	\$297,781	\$209,805	226.4%	226.3%	-29.5%
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$65,060	\$0	\$0	\$0	NA	NA	NA
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$0	\$0	\$35,265	\$36,586	NA	NA	3.7%
46000 Category not Specified Purchase of Moveable Equipment	\$249,851	\$3,200	\$53	\$1,942	-99.2%	-39.3%	3531.3%
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$143,316	\$97,869	\$316,816	\$169,258	18.1%	72.9%	-46.6%
51100 Principal on Debt Bonds	\$50,000	\$270,000	\$175,000	\$190,000	280.0%	-29.6%	8.6%
51300 Principal on Debt Emergency Loans	\$0	\$550,000	\$0	\$0	NA	NA	NA
51600 Principal on Debt Other DLGF Approved Debt	\$120,000	\$0	\$0	\$0	NA	NA	NA
52100 Interest on Debt Bonds	\$15,730	\$57,977	\$9,397	\$12,863	-18.2%	-77.8%	36.9%
52200 Interest on Debt Temporary Loans	\$21,577	\$26,601	\$8,222	\$6,847	-68.3%	-74.3%	-16.7%
52600 Interest on Debt Other DLGF Approved Debt	\$47,825	\$0	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$372,645	\$134,490	\$775,000	\$800,000	114.7%	494.8%	3.2%
53150 Lease Rental Buildings-Interest	\$0	\$47,180	\$745,000	\$720,000	NA	1426.1%	-3.4%
53200 Lease Rental Equipment-Principal	\$64,869	\$51,271	\$0	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$0	\$0	\$191,615	\$154,284	NA	NA	-19.5%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$28,612	\$5,178	\$2,551	NA	-91.1%	-50.7%
59100 Other Debt Services Obligations Registrars Fee	\$1,200	\$1,200	\$0	\$0	NA	NA	NA
59200 Other Debt Services Obligations Bank Fee	\$0	\$20	\$800	\$1,006	NA	4930.0%	25.8%
Non Operational Total	\$1,216,374	\$1,332,755	\$2,591,338	\$2,305,181	89.5%	73.0%	-11.0%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$34,380	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$5,199	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$5,310	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$253,836	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$36,287	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$49,212	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$31,997	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$4,842	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$4,942	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Flat Rock-Hawcreek School Corp (370)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26494 NA Group Insurance - Academic Achievement	\$350,003	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$52,904	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$54,060	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$2,729	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$429	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$422	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$66,382	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	(\$670)	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	(\$409)	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$951,855	\$0	\$0	\$0	NA	NA	NA